

State of New-Hampshire, in the year of our Lord one thousand seven hundred and eighty-four

[1] **STATE of NEW-HAMPSHIRE**, *In the Year of our Lord One Thousand Seven Hundred and Eighty-four.*

An ACT for granting to the United States in Congress assembled, certain Imposts and Duties upon foreign Goods imported into this State, and for the purpose of paying the Principal (L.S.) and Interest of the Debt contracted in the Prosecution of the late War with Great-Britain.

WHEREAS the raising money sufficient to discharge this state's quota of the debt contracted in support of the war with Great-Britain, by taxing the polls and estates of the people, appears to be impracticable; and it also appearing that impost duties, unless universally agreed to by all the states, cannot be managed by this state alone, without great inconvenience, therefore,

Be it enacted by the council and house of representatives, in general court assembled, and by the authority of the same, That there be, and there hereby is, granted to the United States in Congress assembled, power to levy within this state, for the use of the United States the following duties upon goods imported into this state from any foreign port, island or plantation, that is to say, Upon all rum of Jamaica proof, per gallon, four ninetieths of a dollar. Upon all other spirituous liquours, three ninetieths of a dollar per gallon. Upon every gallon of Madeira wine, twelve ninetieths of a dollar. Upon every gallon of all other wines, six ninetieths of a dollar. Upon every pound of common bohea tea, six ninetieths of a dollar. Upon every pound of other India tea, twenty-four ninetieths of a dollar. Upon every pound of pepper, three ninetieths of a dollar. Upon every pound of brown sugar, half a ninetieth of a dollar. Upon every pound of loaf sugar, two ninetieths of a dollar. Upon

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every pound of all other sugars, one ninetieth of a dollar, Upon every gallon of molasses, one ninetieth of a dollar. Upon every pound of cocoa and coffee, one ninetieth of a dollar.

And upon all other goods, a duty of five per centum ad valorem, at the time and place of importation, to be collected under such regulations as the United States in Congress assembled shall direct, provided such regulations do not extend so far as to subject any citizen of this state to be carried out of the same for trial, or to compel him to answer to any action without the state, or to deprive him of a trial according to the constitution and laws of this state, or to convict him criminally without a trial by jury, or his own voluntary confession in open court, or to impose excessive fines, or to inflict punishments which are either cruel or unusual in this state, or to break open any dwelling-house, store or warehouse, at any other than the day time, and between the rising and the setting of the sun, or then without a warrant from a lawful magistrate, and issued upon the oath of the party requesting the same.

And also provided, That the trial on all seizures and questions under this act, shall be before the court of common pleas in the several counties within this state, where such seizures shall be made and such questions arise; and from the judgment of the said court, either party shall be allowed an appeal to the superior court of judicature of this state, before whom a trial shall in all cases be final; and that in no case a forfeiture shall exceed the goods seized:

And it is further provided, That the collectors of the said duties shall be appointed by the president and council of this state, which collectors, when so appointed, shall be accountable to, and removable by the United States in Congress assembled alone; and in case of the death, resignation, or removal of any collector, a successor shall be appointed within thirty days after the United States in Congress assembled shall give notice for that purpose, by the president and council; and if in any case the president and council shall neglect to supply a vacancy occasioned as aforesaid, power is hereby given to the United States in Congress assembled, to supply and fill the same with some citizen of this state.

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Provided also, That none of the said duties shall be applied to any other purpose than the discharge of the interest or principal of the debts contracted on the faith of the United States, for the supporting the late war, and that an annual account of the proceeds and application of the aforementioned revenue shall be made out and transmitted to this state, distinguishing the proceeds of each of the specified articles, and the amount of the whole revenue received from each state, together with the allowances made to the several officers employed in the collection of the said revenue.

And be it further enacted by the authority aforesaid, That this act shall be in force, and begin to operate, as soon as the United States in Congress assembled shall notify the general court of this state, that all the other states in the confederation have passed acts granting to the United States in Congress assembled, like duties, to be appropriated in like manner, and for the space of twenty-five years; and that it shall continue in force from that time for the space of twenty-five years, in the nature of a grant, sacred and irrevocable by any one or more of them without the concurrence of the whole, or of a majority of the United States in Congress assembled. Provided that the monies arising from the said revenue and other monies that may be appropriated for the like purposes be not sufficient to discharge the said principal debt and interest before the said term of twenty-five years is expired.

And be it further enacted, That an act made in the year of our Lord one thousand seven hundred and eighty-one, entitled "An act to authorise the Congress of the United States of America to levy a duty" not exceeding five per cent. upon goods imported into, and prizes condemned within this state," be, and the same hereby is repealed and declared null and void.

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[2] COMMONWEALTH of MASSACHUSETTS, *In the Year of our Lord One Thousand Seven Hundred and Eighty-three.*

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An **ACT** for granting to the United States in Congress assembled, certain Imposts and Duties upon foreign Goods imported into this State, and for the purpose of paying the Principal and Interest of the Debt contracted in the Prosecution of the late War with Great-Britain.

WHEREAS the raising money sufficient to discharge this state's quota of the debt contracted in support of the war with Great-Britain, by taxing the polls and estates of the people, appears to be impracticable: And it also appearing that impost duties, unless universally agreed to by all the states, cannot be managed by this state alone without great inconvenience:

Be it enacted by the senate and house of representatives, in general court assembled, and by the authority of the same, That there be, and there hereby is, granted to the United States in Congress assembled, power to levy within this commonwealth, for the use of the United States, the following duties upon goods imported into this state from any foreign port, island or plantation, that is to say, Upon all rum of Jamaica proof, per gallon, four ninetieths of a dollar. Upon all other spirituous liquours, three ninetieths of a dollar per gallon. Upon every gallon of Madeira wine, twelve ninetieths of a dollar. Upon every gallon of all other wines, six ninetieths of a dollar. Upon every pound of common bohea tea, six ninetieths of a dollar. Upon every pound of other India tea, twenty-four ninetieths of a dollar. Upon every pound of pepper, three ninetieths of a dollar. Upon every pound of brown sugar, half a ninetieth of a dollar. Upon every pound of loaf sugar, two ninetieths of a dollar. Upon every pound of all other sugars, one ninetieth of a dollar. Upon every gallon of molasses, one ninetieth of a dollar. Upon every pound of cocoa and coffee, one ninetieth of a dollar.

And upon all other goods, a duty of five per centum ad valorem, at the time and place of importation, to be collected under such regulations as the United States in Congress assembled shall direct, provided such regulations do not extend so far as to subject any citizen of this commonwealth to be carried out of the same for trial, or to compel

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him to answer to any action without the state, or to deprive him of a trial according to the constitution and laws of this commonwealth, or to convict him criminally without a trial by jury, or his own voluntary confession in open court, or to impose excessive fines, or to inflict punishments which are either cruel or unusual in this commonwealth, or to break open any dwelling-house, store or ware-house, at any other than the day time, and between the rising and the setting of the sun, or then without a warrant from a lawful magistrate, and issued upon the oath of the party requesting the same: And also provided that the trial on all seizures and questions under this act, shall be before the court of commonpleas in the several counties within this commonwealth where such seizures shall be made, and such questions arise; and from the judgment of the said court, either party shall be allowed an appeal to the supreme judicial court of this commonwealth, before whom a trial shall in all cases be final; and that in no case a forfeiture shall exceed the goods seized, and the vessel in which such goods may be imported, with her cargo: And it is further provided that the collectors of the said duties shall be appointed by the general court of this commonwealth, which collectors when so appointed, shall be accountable to, and removable by the United States in Congress assembled alone. And case in of the death, resignation or removal of any collector, a successor shall be appointed within thirty days after the United States in Congress shall give notice for that purpose, by the general court, if fitting, and if not, by the governor and council. And if in any case the general court and the governor and the council shall neglect to supply a vacancy occasioned as aforesaid, within the term of thirty days after notice as aforesaid, power is hereby given to the United States in Congress assembled, to supply and fill the same with some citizen of this commonwealth. Provided also, that none of the said duties shall be applied to any other purpose than the discharge of the interest or principal of the debts contracted on the faith of the United States, for supporting the late war; and that an annual account of the proceeds and application of the aforementioned revenue shall be made out and transmitted to this state, distinguishing the proceeds of each of the specified articles, and the amount of the whole revenues received from each state, together with the allowances made to the several officers employed in the collection of the said revenue.

And be it further enacted by the authority aforesaid, That this act shall be in force, and begin to operate, as soon as the United States in Congress assembled shall notify the general court of this commonwealth, that all the other states in the confederation have passed acts granting to the United States in Congress assembled like duties, to be appropriated in like manner, and for the space of twenty-five years; and that it shall continue in force from that time for the space of twenty-five years, in the nature of a grant, sacred and irrevocable by any one or more of them, without the concurrence of the whole, or of a majority of the United States in Congress assembled; provided that the monies arising from the said revenue and other monies that may be appropriated for the like purposes, be not sufficient to discharge the said principal debt and interest before the said term of twenty-five years is expired.

And be it further enacted; That an act made in the year of our Lord one thousand seven hundred and eighty-two, entitled "An act for granting to the United States in Congress assembled, a "permanent revenue for the purpose of discharging the debts which have arisen or may arise in prosecuting the present war with Great-Britain," be, and the same hereby is repealed and declared null and void.

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[3] STATE of RHODE-ISLAND and PROVIDENCE PLANTATIONS.

In General Assembly, February Session, A.D. 1786.

An **ACT** for giving and granting to the United States in Congress assembled, certain Imposts and duties upon foreign Goods imported into this State, and for the particular Purpose of paying the Principal and Interest of the Debt contracted in the Prosecution of the late War with Great-Britain.

WHEREAS the raising money sufficient to discharge this state's proportion of the debt contracted in support of the late war with Great-Britain, in the common mode of

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taxation, appears impracticable, and it is a duty incumbent that the same should be justly discharged:

Be it therefore enacted by this general assembly, and by the authority thereof it is enacted, That there be given and granted, and there hereby is given and granted, to the United States in Congress assembled, power to levy and collect within this state, for the use of the United States, for the special purpose of paying off the principal and interest of the debt contracted during the late war with Great-Britain, following duties upon goods imported into this state from any foreign port, island or plantation whatever, that is to say, Upon all rum of Jamaica proof, per gallon, four ninetieths of a dollar. Upon all other spirituous liquours, three ninetieths of a dollar per gallon. Upon Madeira wine, twelve ninetieths of a dollar. Upon all other wines, six ninetieths of a dollar. Upon common bohea tea per pound, six ninetieths of a dollar. Upon all other teas, twenty-four ninetieths of a dollar. Upon pepper per pound, three ninetieths of a dollar. Upon brown sugar per pound, half a ninetieth of a dollar. Upon loaf-sugar per pound, two ninetieths of a dollar. Upon all other sugars, one ninetieth of a dollar. Upon molasses per gallon, one ninetieth of a dollar. Upon cocoa and coffee per pound, one ninetieth of a dollar.

Upon all other goods a duty of five per centum ad valorem, at the time and place of importation, to be collected under such regulations as the United States in Congress assembled shall direct; provided such regulations do not extend so far as to subject any citizen of this state to be carried out of the same for trial, or to compel him to answer to any action without this state, or to deprive him of a trial according to the usual and known mode of trials within this state, or to convict him criminally without a trial by jury, or his own free and voluntary confession in open court made, or to impose excessive fines, or to inflict punishments which are cruel or unusual, or to break open any dwelling-house, store, ware-house or other building, at any other than the day time, between the rising and the setting of the sun, or then without a warrant from one of the justices of the superior court of judicature, and issued upon the oath of the party requesting the same, particularly discriminating the dwelling-house, store, ware-house or other building, and directed to

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the proper officers to execute the same. And also provided, that the trial on all seizures and questions under this act, shall be before the respective courts of common pleas in the several counties where such seizures shall be made, according to the usual forms of bringing and prosecuting actions; and that in no case a forfeiture shall exceed the goods seized, and the vessel in which the same may be imported, with her cargo.

And it is further provided, That the collectors of said duties shall be appointed by this general assembly, which collectors, when so appointed, shall be accountable to, and removable by the United States in Congress assembled alone. And in case of the death, resignation or removal of any collector, a successor shall be appointed by this assembly, and in the recess thereof pro tempore, by the governor; and in case the governor or this general assembly shall neglect to supply a vacancy occasioned as aforesaid, for thirty days after notice of such vacancy, power is hereby given to the United States in Congress assembled, to supply and fill the same, with some freeholder and citizen of this state who has been commorant therein for two years or more previously to his said appointment: And provided also, that none of said duties shall be applied to any other purpose than the discharge of the interest or principal of the debts contracted on the faith of the United States for the supporting the late war, and that an annual account of the proceeds, and application of the aforementioned revenue shall be made out and transmitted to this state distinguishing the proceeds of each and every of the specified articles and the amount of the whole revenue received from each state, together with the allowances made and perquisites to be received by the several officers employed in the collecting of the said revenue.

And it is further enacted by the authority aforesaid, That this act shall be in force and take effect whenever the other states in the union shall agree to the impost aforesaid to the acceptation of the United States in Congress assembled. Provided however and upon this express condition, that no duties shall be collected upon articles imported into any state upon which the said duties have been paid in any other state: Nor shall any duty be imposed by any one state upon the citizens of another state either upon imported

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articles having paid the duties as aforesaid, or upon any articles of the growth, produce or manufacture of the United States.

And be it further enacted by the authority aforesaid, That this act shall be in full force for the space of twenty-five years, from and after the time it shall first take effect and no longer, provided that the monies arising from the said revenue, and other monies that may be appropriated for the like purposes are not sufficient to discharge the said principal and interest before the said term of twenty-five years expires.

And be it further enacted by the authority aforesaid, That so much of an act passed at February 4 [4] session A.D. 1785, entitled "An act for laying a duty upon imported goods and for collecting certain taxes therein enumerated for the purpose of paying annually this state's proportion of the national debt and furnishing the treasury with supplies for other purposes," as lays duties and imposts upon goods, wares and merchandize, imported into this state from any foreign port, island or plantation, be and the same is hereby repealed.

STATE of CONNECTICUT, *At a General Assembly of the Governor and Company of the State of Connecticut in America, holden at Hartford on the second Thursday of May, Anno Dom. 1784.*

An ACT to enable the United States in Congress assembled, to levy certain Duties and Imposts on certain Goods and Merchandizes imported into this State, to be applied in Payment of the Debts of the United States, contracted for supporting the late War, in Compliance with a Resolution of Congress of the 18th of April 1783.

Be it enacted by the governor, council and representatives in general court assembled, and by the authority of the same, That the United States in Congress assembled, be, and they are hereby fully authorised and empowered, to levy for the use of the United States aforesaid, the following duties upon goods imported into this state, from any foreign port, island or plantation, not within any of the United States: Upon all rum of Jamaica proof, per gallon, four ninetieths of a dollar. Upon all other spirituous liquors, three ninetieths

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of a dollar. Upon Madeira wine, twelve ninetieths of a dollar. Upon all other wines, six ninetieths of a dollar. Upon common bohea tea, per pound, six ninetieths of a dollar. Upon all other teas, twenty-four ninetieths of a dollar. Upon pepper per pound, three ninetieths of a dollar. Upon brown sugar per pound, one half ninetieth of a dollar. Upon loaf-sugar, two ninetieths of a dollar. Upon all other sugars, one ninetieth of a dollar. Upon molasses, one ninetieth of a dollar per gallon. Upon cocoa and coffee, per pound, one ninetieth of a dollar.

Upon all other goods, a duty of five per centum *ad valorem*, at the time and place of importation, for and during the term of twenty five years.

Provided always, and be it further enacted by the authority aforesaid, That the whole of said duties shall be applied to the discharge of the interest and principal of the debts contracted on the faith of the United States, for supporting the war, agreeable to the resolution of the United States in Congress, of the sixteenth day of December last, in the following manner, viz. Whenever the duties aforesaid, with other funds that may be provided for that purpose, shall exceed the sum requisite for payment of the annual interest of the national debt, contracted as aforesaid, then the surplus shall become a sinking fund, and be inviolably appropriated to the payment of the principal of the said debt, and shall on no account be diverted to any other use.

Provided also, That the United States in Congress assembled shall, as soon as the public debt can be liquidated, furnish this state annually with the amount thereof, and the interest thereon, and also the proceeds and disposition of the funds provided for the redemption thereof, agreeable to the resolution of Congress of the 16th of December 1782.

And be it further enacted by the authority aforesaid, That all such rules and ordinances as shall be made by the United States in Congress assembled, for levying and collecting said duties, not inconsistent with the constitution and internal police of this state, shall be duly observed.

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Provided nevertheless, That the collectors of said duties, shall from time to time, as there may be occasion, be appointed by the general assembly, or in their recess, by the governor and council of this state, which collectors shall be accountable and amenable to, and removable by the United States in Congress assembled, who are also hereby authorised to appoint such collectors, in case this state do not appoint them within one month after notice received for that purpose.

This act to commence and be in force as soon as the United States in Congress, shall make and publish an ordinance for collecting the aforesaid duties, in consequence of similar acts having been passed by all the other states in the union.

STATE of CONNECTICUT, *At a General Assembly of the State of Connecticut, holden at New-Haven, on the second Thursday of October, Anno Dom. 1784.*

An Act in addition to an Act, entitled “An Act to enable the United States in Congress Assembled, to levy certain Duties and Imposts on certain Goods and Merchandizes, imported into this State, to be applied in Payment of the Debts of the United States, contracted for the support ing the late War, in Compliance with a Resolution of Congress of the Eighteenth of April 1783.

BE it enacted by the governor, council, and representatives in general court assembled, and by the authority of the same, That the United States in Congress assembled be, and they are hereby fully empowered and authorized, to levy for the use of the United States aforesaid, the 5 [5] duties mentioned in said act, on all goods imported into this state from any foreign port, island or plantation nor within the United States, under the limitations and provisions of said act, when Congress shall have published an ordinance for collecting said duties, in consequence of twelve of the United States having passed acts similar to said act, and the provisions of this act.

Provided nevertheless, That the United States in Congress assembled, shall annually require of the state which shall neglect or refuse to pass acts similar to the aforesaid act, or to this act, the payment of such sums as shall become their just proportion from year to year, of the principal or interest of the debt of the United States, required to be paid within such year; and that the proportion assigned to such state, shall be made upon the ability of such state, in the year wherein the requisition shall be made.

STATE of NEW-YORK.

An ACT for giving and granting to the United States in Congress assembled, certain Imposts and Duties on foreign Goods, imported into this State, for the special Purpose of paying the Principal and Interest of the Debt contracted in the prosecution of the late War with Great-Britain, passed the 4th of May 1786.

WHEREAS the people of this state are disposed to contribute to the utmost of their power to the payment of the debt contracted for the common defence of the union during the late war, therefore,

Be it enacted by this people of the state of New-York, represented in senate and assembly, and it is hereby enacted by the authority of the same, that the people of this state do give and grant to the United States in Congress assembled, to be levied, collected and applied in the manner herein-after mentioned, the following duties upon goods imported into this state, from any foreign port, island or plantation whatsoever, that is to say, Upon all rum, of Jamaica proof, per gallon, four ninetieths of a dollar. Upon all other spirituous liquours, three ninetieths. Upon Madeira wine, twelve ninetieths. Upon all other wines, six ninetieths. Upon common bohea tea per pound, six ninetieths. Upon all other teas, twenty-four ninetieths. Upon pepper per pound, three ninetieths. Upon brown sugar per pound, one half ninetieth. Upon loaf-sugar per pound, two ninetieths. Upon all other sugars, one ninetieth. Upon molasses per gallon, one ninetieth. Upon cocoa and coffee per pound, one ninetieth.

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Upon all other goods a duty of five per cent. ad valorem, at the time and place of importation. And be it further enacted by the authority aforesaid, that the said duties and imposts shall be levied and collected in the manner directed in and by the act, entitled,

An act imposing duties on certain goods, wares and merchandize, imported into this state, passed the eighteenth day of November, one thousand seven hundred and eighty four. And it is hereby made the duty of the collectors of the said duties to render a just and true account thereof, from time to time, when thereunto required to the United States in Congress assembled. And be it further enacted by the authority aforesaid, that the collector or collectors of the said duties of imposts, within this state, for the time being, shall from time to time, during the continuance of this act, pay to the United States in Congress assembled, or to their order, the whole amount of the said duties (after deducting the salaries of the several officers concerned or employed in collecting the same) to be by them applied towards paying the principal and interest of the debt contracted during the late war with Great Britain: Provided always, that the said salaries shall not exceed eight per cent. on the product of the said impost. And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for the United States in Congress assembled, to cause the said collectors or any other person, concerned or employed in collecting the said duties and imposts to be prosecuted by information to be filed in the supreme court of judicature, or in the court of exchequer, by the attorney of the United States, to be appointed by their resolution or act, for any default or neglect in the execution of the duties required of them by this act, or by the said act, entitled,

an act imposing duties on certain goods, wares and merchandize, imported into this state, and that all fines imposed on conviction for such neglect or default shall be applied to the use of the United States, and upon every such conviction another person shall be appointed instead of the person so convicted.

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And whereas it is the intention of the legislature that the monies arising by the said duties shall be applied to the discharge of the principal and interest of the debts contracted by the United States during the late war, and to no other purpose whatsoever; therefore,

Be it further enacted by the authority aforesaid, that it shall and is hereby declared to be a condition upon which this act is made, that all the monies to arise from the duties or imposts aforesaid, shall be applied towards the discharge of the interest and principal of the debts contracted on the faith of the United States, for supporting the late war, and that an annual account of the proceeds and applications of the revenue aforesaid, shall be made out and B 6 [6] transmitted to the person administering the government of this state for the time being, to be laid before the legislature, distinguishing the produce of each and every of the specified articles, and the whole of the revenue received from each state, and an account of its application: and upon failure thereof, the legislature of this state reserve to themselves the right of repealing this act and the grant thereby made, any thing in this act to the contrary notwithstanding.

And be it further enacted by the authority aforesaid, that this act shall take effect, and be in force whenever the United States in Congress assembled shall declare to the person administering the government of this state for the time being, that the imposts aforesaid are agreed to or granted to their acceptation, for the term of twenty-five years, by the several other states in the union, and shall continue in force for the space of twenty-five years, unless the said debt shall be sooner discharged; And this state shall be answerable to the United States in Congress assembled, that the monies in which the said duties and imposts shall be received and paid, by any law of this state, shall be equal to gold and silver coin.

And be it further enacted by the authority aforesaid, that the said act, entitled an act imposing duties on certain goods wares and merchandize, imported into this state, so far forth as the same imposed duties on goods, wares and merchandize, and all other acts imposing duties on goods, wares and merchandize, imported into this state, or allowing

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drawbacks on goods, wares and merchandize exported from this state, shall be and hereby are respectively suspended, during the time this act shall operate and be in force.

STATE of NEW-JERSEY.

An act to authorize the United States in Congress assembled, to levy a Duty on certain Goods and Merchandize imported into this State, from any foreign Port, Island or Plantation, and for the Appropriation of the same.

WHEREAS the Congress of the United States, by their act bearing the date the eighteenth day of April, in the year of our Lord one thousand seven hundred and eighty-three, did resolve, that it be recommended to the several states, as indispensably necessary to the restoration of public credit, and to the punctual and honorable discharge of the public debts, to invest the United States in Congress assembled with a power to levy, for the use of the United States, the following duties upon goods imported into the said states, from any foreign port, island or plantation, viz. Upon all rum of Jamaica proof, per gallon, four ninetieths of a dollar. Upon all other spirituous liquors, per gallon three ninetieths of a dollar. Upon Madeira wine, per gallon twelve ninetieths of a dollar. Upon all other wines, six ninetieths of a dollar. Upon common bohea tea, per pound, six ninetieths of a dollar. Upon all other teas per pound, twenty-four ninetieths of a dollar. Upon pepper per pound, three ninetieths of a dollar. Upon brown sugar per pound, half a ninetieth of a dollar. Upon loaf-sugar per pound, two ninetieths of a dollar. Upon all other sugars per pound, one ninetieth of a dollar. Upon molasses per gallon, one ninetieth of a dollar. Upon cocoa and coffee per pound, one ninetieth of a dollar.

Upon all other goods a duty of five per centum ad valorem at the time and place of importation: And the legislature of this state, desirous of adopting a mode of revenue which preserves so just a measure to the abilities of individuals, promotes frugality, and taxes extravagance.

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Be it therefore enacted by the council and general assembly of this state, and it is hereby enacted by the authority of the same, That the United States in Congress assembled shall be, and they are hereby fully authorized and empowered, at any time after the passing of this act, to levy, for the use of the United States, the following duties upon goods imported into this state, from any foreign port, island or plantation, that is to say, Upon all rum of Jamaica proof, per gallon, four ninetieths of a dollar. Upon all other spirituous liquors per gallon, three ninetieths of a dollar. Upon Madeira wine per gallon, twelve ninetieths of a dollar. Upon all other wines per gallon, six ninetieths of a dollar. Upon common bohea tea, per pound, six ninetieths of a dollar. Upon all other teas per pound, twenty-four ninetieths of a dollar. Upon pepper per pound, three ninetieths of a dollar. Upon brown sugar per pound, one half ninetieth of a dollar. Upon loaf sugar per pound, two ninetieths of a dollar. Upon all other sugars per pound, one ninetieth of a dollar. Upon molasses per gallon, one ninetieth of a dollar. Upon cocoa and coffee, per pound, one ninetieth of a dollar.

Upon all other goods, a duty of five per centum *ad valorem*, at the time and place of importation. Provided always, that none of the said duties shall be applied to any other purpose than the discharge of the interest or principal of the debts contracted on the faith of the United States, for supporting the war, agreeably to the resolution of Congress of the sixteenth day of December last. And provided also, that this duty shall not be continued for a longer term than twenty-five years, to commence from the time of its operation.

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And be it hereby enacted by the authority aforesaid, That the council and assembly in joint meeting shall appoint a collector of the said duties within this state, and when so appointed he shall be and hereby is made amenable to, and removeable by the United States in Congress assembled only.

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And whereas Congress, by their act of the eighteenth of April aforesaid, did resolve, that the importations and duties to be laid in virtue of the powers given them by this act shall not take effect until each of the states in the union shall have acceded to the measure: And the legislature desirous of giving, in the mean time, the fullest encouragement to trade and commerce within this state, Be it therefore further enacted by the authority aforesaid, That in the mean time all the ports in this state be, and they are hereby declared free and open for the importation and exportation of any goods, wares or merchandize whatsoever, clear of all duties, customs or impositions, of any species or denomination. Provided always, that nothing herein contained shall be taken or construed to alter or affect the act, entitled,

An act imposing a duty on persons convicted of heinous crimes, and to prevent poor and impotent persons being imported into this province of New-Jersey, and for amendment of the law relating to servants, passed the eighth day of July, in the year of our lord seventeen hundred and thirty; or the act, entitled,

An act for laying a duty on the purchasers of slaves imported into this colony passed the sixteenth day of November, in the year of our lord seventeen hundred and sixty-nine.

And be it further enacted, That the act, entitled,

An act to enable the Congress of the United States to levey duties of five per centum ad valorem on certain goods, and merchandize imported into this state, and on prize-goods, and for appropriating the same, passed the second day of June, in the year one thousand seven hundred and eighty-one, shall be, and the same hereby is repealed. Passed at Burlington, June 11, 1783.

COMMONWEALTH of PENNSYLVANIA.

An **ACT** for levying a Duty on certain enumerated Articles, and an Impost of Five per Centum ad Valorem, on all other Goods, Wares and Merchandize imported into this State, and a Tax upon real and personal Property, for the Discharge of the Debts of the United

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States of America, agreeable to Acts of Congress therein recited, and for other Purposes therein mentioned.

WHEREAS the honorable Congress of the United States of America, by their act of the eighteenth day of April, one thousand seven hundred and eighty-three, did resolve. That it be recommended to the several states, as indispensably necessary to the restoration of public credit, and to the punctual and honorable discharge of the public debts, to invest the United States in Congress assembled with a power to levy, for the use of the United States, the following duties upon goods imported into the said states, from any foreign port, island or plantation; Upon all rum of Jamaica proof, per gallon, four ninetieths of a dollar. Upon all other spirituous liquours, three ninetieths ditto. Upon Madeira wine, twelve ninetieths do. Upon all other wines, six ninetieths do. Upon common bohea tea, per pound, six ninetieths do. Upon all other teas, twenty-four ninetieths do. Upon pepper, per pound, three ninetieths do. Upon brown sugar, per pound, one half ninetieth do. Upon loaf sugar, two ninetieths do. Upon all other sugars, one ninetieth do. Upon molasses, per gallon, one ninetieth do. Upon cocoa and coffee, per pound, one ninetieth do.

Upon all other goods, a duty of five per centum ad valorem, at the time and place of importation: Provided that none of the said duties shall be applied to any other purpose than the discharge of the interest or principal of the debts contracted on the faith of the United States for supporting the war, agreeably to the resolution of the sixteenth day of December last, nor be continued for a longer term than twenty-five years: And provided that the collectors of the said duties shall be appointed by the states within which their offices are to be respectively exercised, but when so appointed shall be amenable to and be removable by the United States in Congress assembled alone: And in case any state shall not make such appointment within one month after notice given for that purpose, the appointment may be made by the United States in Congress assembled.

Be it therefore enacted, and it is hereby enacted by the representatives of the freemen of the commonwealth of Pennsylvania, in general assembly met, and by the authority of the

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same, That the United States in Congress assembled shall be and they are hereby fully authorized and empowered to levy, for the use of the United States aforesaid, the following duties upon goods imported into this State from any foreign port, island or plantation, not within any of the United States; Upon all rum, of Jamaica proof, per gallon, four ninetieths of a dollar. Upon all other spirituous liquors three ninetieths of a dollar. C 8 [8]

Upon Madeira wine, twelve ninetieths of a dollar. Upon all other wines, six ninetieths of a dollar. Upon common bohea tea, per pound, six ninetieths of a dollar. Upon all other teas, twenty-four ninetieths of a dollar. Upon pepper, per pound, three ninetieths of a dollar. Upon brown sugar, per pound, one half ninetieth of a dollar. Upon loaf sugar, two ninetieths of a dollar. Upon all other sugars, one ninetieth of a dollar. Upon molasses, per gallon one ninetieth of a dollar. Upon cocoa and coffee, per pound, one ninetieth of a dollar.

And upon all other goods, a duty of five per centum ad valorem, at the time and place of importation; for and during the term of twenty-five years.

Provided always, and be it enacted by the authority aforesaid, That the said duties shall be applied to the discharging of the interest or principal of the debts contracted on the faith of the United States, for supporting the war, agreeable to the resolution of the United States in Congress, of the sixteenth day of December last: And the supreme executive council of this state shall, as often as occasion may be, appoint the collectors of the duties aforesaid, which collectors so appointed shall be amenable to and removable by the United States in Congress alone: And in case the supreme executive council of this state shall not make such appointment within one month after notice given to them for that purpose, the appointment may be made by the United States in Congress assembled.

And be it enacted by the authority aforesaid, that before any of the aforesaid collectors, or their successors, shall enter upon the execution of the duties of their respective offices, each and every of them shall make oath or affirmation for the faithful discharge of the

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same, and shall enter into bonds, with two sufficient sureties, the president or vice-president of the supreme executive council, for the faithful discharge of their respective duties, and for the accounting for and paying all such sums of money as they shall from time to time receive by virtue of this act.

And be it further enacted by the authority aforesaid, That every such collector shall be entitled to such commissions for their services, on the whole of the monies by them received and paid by virtue of this act, as Congress shall hereafter allow.

And whereas the Congress of the United States, by their act of the eighteenth day of April One thousand seven hundred and eighty-three aforesaid, did resolve, that it be further recommended to the several states to establish, for a term limited to twenty-five years, and to appropriate to the discharge of the interest and principal of the debts contracted on the faith of the United States for supporting the war, substantial and effectual revenues, of such nature as they may judge most convenient for supplying their respective proportions of one million five hundred thousand dollars annually, exclusive of the afore-mentioned duties, which proportion to be fixed and equalized from time to time, according to the rule which is or may be prescribed by the articles of confederation; provided, that until the rule of the confederation can be carried into practice, the proportion of the state of Pennsylvania, of the said one million and five hundred thousand dollars, shall be two hundred and five thousand and eighty-nine dollars:

Be it therefore enacted by the authority aforesaid, That the said proportion of the one million five hundred thousand dollars as aforesaid, annually, for the term of twenty-five years, shall be raised and levied on the persons and estates of the inhabitants of this state, for the uses and purposes aforesaid, in such manner as the legislature of this commonwealth shall from time to time hereafter direct: Provided always, that if any of the annual proportions of the one million two hundred and five thousand one hundred and eighty-nine dollars aforesaid, shall be otherwise raised, and paid to the United States for the uses and purposes aforesaid, then such annual levy or tax shall be discontinued.

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And be it further enacted by the authority aforesaid, That the money to be raised by virtue of this act shall be, and it hereby is appropriated to the discharge of the interest and principal of the debts contracted on the faith of the United States for supporting the war.

Provided always, and be it enacted by the authority aforesaid, That this act shall not take effect until each and every of the thirteen United States shall make laws conformable to the acts of Congress on which this act is founded.

And whereas Congress did, on the eighteenth day of April aforesaid, resolve, That an annual account of the proceeds and application of all the afore-mentioned revenues should be made out and transmitted to the several States, distinguishing the proceeds of each of the specified articles and the amount of the whole revenue received from each state, together with the allowances made to the several officers employed in the collection of the said revenues:

Be it therefore enacted by the authority aforesaid, That the said accounts, when made out in the form and manner aforesaid, and transmitted to the supreme executive council, shall forthwith be transmitted to the comptroller-general of this state, who shall enter the same in fair and separate books, and shall lay the said books before the assembly of this state, or the supreme executive council, when thereto required; and for the satisfaction of the good people of this state, the said accounts shall be published by the said comptroller as often as the assembly shall direct.

And be it enacted by the authority aforesaid, That the act entitled,

An act to vest in the Congress of the United States a power to levy duties of five per centum ad valorem, on certain goods and merchandize imported into this commonwealth, and on prizes and prize goods condemned in the court of admiralty of this state, after the first day of May, one thousand

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[9] seven hundred and eighty one, and appropriating the same, passed the fifth day of April, one thousand seven hundred and eighty-one, and every clause, matter and thing therein contained, be, and the same is hereby repealed and made void. Signed by order of the house, **FREDERICK A. MUHLENBERG**, *Speaker*.

Enacted into a law at Philadelphia, on Tuesday the twenty third day of September, in the year of our lord one thousand seven hundred and eighty three. **PETER Z. LLOYD**, *Clerk of the general assembly*.

STATE of DELAWARE.

An Act to invest the Congress of the United States with the Power to levy Duties upon all Goods, Wares and Merchandize imported into this State, from beyond the Seas, for a limited Time; and to establish a Fund for the Payment of Interest arising on the Public Debt.

WHEREAS the Congress of the United States, by their act of the eighteenth of April last, have recommended to the several states, as indispensably necessary to the restoration of public credit, and the punctual discharge of the public debts, to invest the United States in Congress assembled with a power to levy, for the use of the said States, on the several articles enumerated in their said act, the duties therein specified, and also upon all other goods, wares and merchandize, a duty of five per centum ad valorem at the time and place of importation; and the legislature of this state, impressed with a proper sense of the just intentions of Congress, and desirous of contributing all in their power towards the punctual discharge of the debts of the United States, desire that the said recommendation may be carried into execution:

Be it therefore enacted by the general assembly of Delaware, That the United States, in Congress assembled, be, and they are hereby authorized and impowered to levy, for the use of the said states, the following duties upon goods imported into this state, from any

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foreign port, island or plantation: Upon all rum of Jamaica proof, per gallon, four ninetieths parts of a dollar. Upon all other spirituous liquours, three ninetieths parts of a dollar. Upon Madeira wine, twelve ninetieths parts of a dollar. Upon all other wines, six ninetieths parts of a dollar. Upon common bohea tea, per pound, six ninetieths parts of a dollar. Upon all other teas twenty-four ninetieth parts of a dollar. Upon pepper per pound, three ninetieths parts of a dollar. Upon brown sugar per pound, one half a ninetieth part of a dollar. Upon loaf-sugar, two ninetieths parts of a dollar. Upon all other sugars, one ninetieth part of a dollar. Upon molasses per gallon, one ninetieth part of a dollar. Upon cocoa and coffee per pound, one ninetieth part of a dollar.

And upon all other goods, wares and merchandize a duty of five per centum ad valorem at the time and place of importation.

And whereas it will conduce to the general interest, that the commercial regulations throughout the said states be uniform and consistent;

Be it therefore enacted, that the United States in Congress assembled be, and they hereby are fully empowered to establish such rules and ordinance for collecting and levying the aforesaid duties, as they shall judge necessary and expedient. Provided always, that such rules and ordinances be not repugnant to the constitution and laws of this state.

And whereas Congress have also recommended to the several states to establish, for a term limited to twenty-five years, and to appropriate to the discharge of the interest and principal of of the debts contracted on the faith of the United States, substantial and effectual revenues for supplying their respective quotas of one million, five hundred thousand dollars, annually, exclusive of the aforementioned duties; of which sum this state's computed annual quota is twenty-two thousand, four hundred and forty-three dollars: And the legislature of this state, ever zealous to support and maintain the credit and faith of the United States, have agreed to give and grant the said sum of twenty-two thousand, four hundred and forty three dollars, annually, during the said term for the uses

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aforesaid; and that the payment thereof may be effectually secured, desire that it may be enacted;

And be it enacted by the general assembly of Delaware, That twenty-two thousand four hundred and forty-three Spanish milled dollars, or the value thereof in other gold or silver coin, shall be assessed annually, during the term of twenty-five years, on all the taxable property real and personal in the respective counties of this state, in the following proportions, that is to say;

On all the taxable property within the county of New-Castle, eight thousand, five hundred and forty-nine dollars, and two thirds of a dollar.

On all the taxable property within the county of Kent, seven thousand, four hundred and eighty-one dollars.

And on all the taxable property within the county of Sussex, six thousand, four hundred and twelve dollars, and one third of a dollar. D 10 [10]

And be it enacted, that, for the assessing and raising of each county's quota of the said twenty-two thousand, four hundred and forty-three dollars, annually, during the term of twenty-five years aforesaid, the justices of the peace there or any three of them, are hereby authorized and required to hold a special court on the second day of the quarter-sessions of the peace to be holden in each county of this state in the month of February in every year, during the term aforesaid, at the places where the said courts of sessions are usually held, and then and there, with the assistance of the clerk of the peace, to ascertain the sum in the pound upon the whole rate of the county, according to the then last assessment, necessary to raise their county's quota of the said annual revenue of twenty-two thousand, four hundred and forty three dollars, clear of all charges of collection and supposed deficiencies: And the said justices, or any two of them, shall thereupon issue their warrant, annexed to a duplicate of their assessment lists, certified by the clerk of the peace, to the person appointed, according to the directions of this act, to collect

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the same annual revenue, empowering and authorizing him to demand and receive from the persons or estates rated in the said duplicate assessment list, the sum per pound which shall have been ascertained as necessary to raise that county's quota of the annual revenue aforesaid, and in case of neglect or refusal to pay, to levy and recover the same by distress and sale or imprisonment, as by the laws of the state in like cases it is directed.

And whereas some owners of lands may not reside in the same county where the lands lie, or may be under the age of twenty one years, whereby it may be difficult to recover the sums of money assessed on the said land in pursuance of this act;

Be it therefore enacted, That the tenant or other persons residing on, or having the care of such lands, their goods and chattles, and the goods and chattles of the landlord if there found, on neglect or refusal to pay, shall be liable to be distrained for the payment of the money assessed thereon; and in case the tenants or persons having the care thereof, shall pay, or their goods be distrained for the same, it shall and may be lawful for the said tenants, or persons having the care of said lands, to recover the same from the owners by an action or suit in any court, or before any justice of the peace, in the same manner that other debts are recoverable, together with costs of suit, and all guardians or tutors making payment as aforesaid shall be allowed the sums so paid for such minors, upon the settlement of their accounts: And if goods sufficient to discharge the sums assessed on such lands cannot be found thereon, then and in such case the collectors shall sell so much of the said lands, or the grass or timber growing thereon, as will be sufficient to discharge the same. Provided nothing herein contained shall in any manner alter any contract between Landlord and tenant.

And be it enacted, That the president or commander in chief of this state, with the advice of the privy council, is hereby required and empowered to appoint in each county of this state, as well one or more fit person or persons to collect the aforesaid duties within the same, as also one fit person in each county to collect the several sums of money so as aforesaid to be assessed on all the taxable property real and personal by this act,

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who being so appointed, shall severally give bonds, in the name of the United States, with two or more sufficient sureties, such as the president or commander in chief shall approve of, in the sum of four thousand pounds, for the faithful performance and discharge of the several respective trusts; which bond or bonds so as aforesaid given, shall be forthwith transmitted to the office of the secretary of Congress; and each and every person accepting the trust aforesaid, shall be amenable to, and removeable by the United States in Congress assembled alone; And in case of removal, death or inability, the president or commander in chief of the state, for the time being, with the advice of the privy council, shall appoint others in their stead.

Provided always, and be it enacted, That if the appointments aforesaid, or any of them, shall not be made as above directed, within one month after notice given for that purpose, the appointments may be made by the United States in Congress assembled.

And be it enacted, that the collectors of the sums so to be assessed on all the taxable property of this state by this act, are hereby impowered and required forthwith to demand and receive of the persons and estates, rated in the aforesaid assessment lists, the respective sums per pound ascertained as aforesaid, in pursuance of this act; and in case of neglect or refusal to pay, to levy and recover the same in the manner as by the laws of the state in like cases it is directed; which collectors shall pay over the monies set down in their respective lists, on or before the first day of October in each and every year, after the said respective assessings thereof, by the justices aforesaid, to the orders of the Congress of the United States, deducting thereout, at the rate of four per centum, for the trouble of collecting.

And be it enacted, That the monies levied and collected in pursuance of this act, shall be appropriated and applied to the purpose of paying the interest and principal of the debts already contracted on the faith of the United States, and for no other use, purpose or intent whatsoever.

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And be it enacted, That no monies shall be levied and collected in pursuance of this act until laws shall be passed by all the other states, granting the same duties to the United States in Congress assembled, and establishing funds for securing the punctual payment of their respective computed quotas of the aforementioned one million, five hundred thousand dollars, to be appropriated to the discharge of the interest and principal of the debts already contracted on the faith of the United States.

And be it enacted, that this act shall continue and be in force for and during the term of twenty-five years; to be computed from the time similar laws shall be passed in all the United States, and no longer.

And be it enacted, That an act of Assembly, intituled, An act to vest in the Congress of the United States a power to levy duties of five per centum ad valorem on certain goods and mer-

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[11] chandizes, imported into this state, and on prizes and prize goods condemned in the court of admiralty thereof, and for appropriating the same, passed the thirteenth day of November one thousand seven hundred and eighty-one, and every matter, clause and thing therein, is hereby declared to be repealed, and made null and void to all intents and purposes whatsoever. **STATE of MARYLAND.**

An Act to invest the United States in Congress Assembled, with a Power to levy, for the Use of United States, particular Duties on certain enumerated Articles, and Five per Cent. on all other foreign Merchandize imported into this State.

WHEREAS Congress, by their resolution of the eighteenth of April, seventeen hundred and eighty-three, recommended to the several states to pass laws investing the United States in Congress assembled, with a power to levy certain duties on imported foreign goods, wares and merchandize, as a fund for the payment of the debt contracted by

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Congress during the late war; and the measure appearing to this general assembly to be absolutely necessary, Therefore

Be it enacted by the general assembly of Maryland, That the United States in Congress assembled be, and they are hereby invested with a power to levy the following duties on the following enumerated articles, imported into this state from any foreign port, island or plantation, to wit. Upon all rum of Jamaica proof, per gallon, four ninetieths of a dollar. Upon all other spirituous liquours per gallon, three ninetieths of a dollar. Upon Madeira wine per gallon, twelve ninetieths of a dollar. Upon all other wines per gallon, six ninetieths of a dollar. Upon common bohea tea, per pound, six ninetieths of a dollar. Upon all other teas per pound, twenty-four ninetieths of a dollar. Upon pepper per pound, three ninetieths of a dollar. Upon brown sugar per pound, one half ninetieth of a dollar. Upon loaf sugar per pound, two ninetieths of a dollar. Upon all other sugars per pound, one ninetieth of a dollar. Upon molasses per gallon, one ninetieth of a dollar. Upon cocoa and coffee, per pound, one ninetieth of a dollar.

And upon all other goods, wares and merchandize of foreign growth or manufacture imported into this state from any foreign port, island or plantation, a duty of five per cent. ad valorem, at the time and place of importation.

And be it enacted, That the governor and the council are hereby authorized and required to appoint proper persons to collect the duties aforesaid, at such convenient places within this state, being the usual places of receiving duties within this state, and such others as the governors and council may think necessary to secure the full collection of the duties imposed by Congress, and if the governor and the council shall not make such appointment of persons to collect the said duties, within one month after notice given for that purpose, the appointment may be made by the United States in Congress assembled, and every officer so appointed, shall be amenable to, and removeable by the United States in Congress assembled alone, or a committee of the states, in the recess of Congress.

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And be it enacted, That the United States in Congress assembled be authorized to inflict such penalties and forfeitures as they may judge necessary to prevent frauds, and to secure the punctual payment of the duties aforesaid; and to enforce obedience to their ordinances and regulations, respecting the duty of the officers to be appointed as aforesaid, and the faithful collection of the duties aforesaid, and all penalties and forfeitures inflicted by Congress, may be recovered in the name of Congress, in the same mode as is established by law for the recovery of fines and forfeitures for the breach of any of the laws of this state in similar cases; and the said United States in Congress assembled are hereby authorised to make such ordinances, regulations and arrangements as to them may seem proper or necessary for the faithful and punctual payment and collection of the said duties: Provided, that the said ordinances, regulations and arrangements shall not be repugnant to the constitution of this state.

And be it enacted, That the said duties are hereby granted to Congress, for the purpose of discharging the principal and interest of all debts contracted on the faith of the United States, for supporting the late war, with Great Britain, agreeably to the resolution of Congress of the sixteenth day of December, seventeen hundred and eighty-two, and for no other purposes.

And be it enacted, That this act shall be in force, and the powers hereby vested in the United States in Congress assembled, shall take place and may be exercised as soon as twelve states, including this state, shall pass such laws as Congress shall accept as a substantial compliance with their resolve of the eighteenth of April, seventeen hundred and eighty-three, so far as the same relates to the imposing the duties herein before mentioned, and this act shall continue and be in force for twenty-five years, after it shall have taken place as aforesaid. E

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[12] *STATE of VIRGINIA.*

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An Act to provide certain and adequate Funds for the Payment of this State's Quota of the Debts contracted by the United States.

WHEREAS the United States in Congress assembled, did, by their act of the eighteenth day of April, in the present year, recommend to the several states as indispensably necessary to the restoration of public credit, and to the punctual and honorable discharge of the public debts, to invest the United States in Congress assembled with a power to levy for the use of the United State, certain duties upon goods imported into the said states, from any foreign port, island or plantation, as therein enumerated, and upon all other goods a duty of five per centum ad valorem, at the time and place of importation, subject to such limitations and restrictions as in the said act are particularly mentioned.

And whereas the raising of a general revenue throughout the United States, by duties imposed on commodities imported, and appropriated to the discharge of the principal and interest of the public debts, may contribute to lighten the burthen of taxes on real and personal property, and thereby prove a great ease and relief to the people: Be it enacted that the United States in Congress assembled shall be, and they are hereby vested with full power and authority to levy for the use of the United States, upon goods imported into this state, from any foreign port, island or plantation, the following duties, to be collected under such regulations as the United States in Congress assembled shall direct: to wit. Upon all rum of Jamaica proof, per gallon, four ninetieths of a dollar. Upon all other spirituous liquours, three ninetieths of a dollar. Upon Madeira wine, twelve ninetieths of a dollar. Upon all other wines, six ninetieths of a dollar. Upon common bohea tea, per pound six ninetieths of a dollar. Upon all other teas, twenty-four ninetieths of a dollar. Upon pepper, per pound, three ninetieths of a dollar. Upon brown sugar, per pound, one half ninetieth of a dollar. Upon loaf sugar, two ninetieths of a dollar. Upon all other sugars, one ninetieth of a dollar. Upon molasses, per gallon one ninetieth of a dollar. Upon cocoa and coffee, per pound, one ninetieth of a dollar.

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And upon all other goods, a duty of five per centum ad valorem, at the time and place of importation; Provided that the said duties shall be applied to the discharging the interest and principal of the debts contracted on the faith of the United States for supporting the late war, and on no account diverted to any other use or purpose, nor to be continued for a longer term than twenty-five years. And provided also, that an account of the proceeds and application of the said duties be made out and transmitted annually to the several states distinguishing the proceeds of the several articles, and the amount of the whole revenue, received from each state, together with the allowances made to the several officers employed in the collection of the said revenue.

And be it further enacted, that the governor of this commonwealth for the time being, with the advice of the council, shall be, and he is hereby authorised and empowered in the first instance, and as there shall be occasion from time to time to appoint the collectors of the duties aforesaid, which collectors so appointed shall be amenable to, and removable by the United States in Congress assembled alone; and in case the governor as aforesaid, shall fail to make such appointment within one month after notice given to him by Congress for that purpose, the appointments may then be made by the United States in Congress assembled; provided such appointments be made to a citizen of this state.

And be it further enacted, That this act shall commence and be in force as soon as each and every of the other states in the union shall pass laws conformable to the act of Congress herein before recited, and official communication thereof be made by the United States in Congress assembled to the governor of this commonwealth, who on receipt thereof, shall promulgate the same by proclamation, which he is hereby authorised and directed to issue, and thereupon the respective grants of the states shall be considered and deemed by this state as forming a mutual compact among all the states, and be irrevocable by an one or more of them, without the concurrence of the whole or a majority of the United States in Congress assembled. Provided always, that nothing herein

contained shall give the United States in Congress assembled a power to direct any regulations for collecting the aforesaid duties, which shall extend so far as to subject any person or persons, committing a breach of this act within this commonwealth, to be carried out of the same for trial, or to compel him to answer any action out of this state or to deprive him of a trial, according to the constitution and laws of this commonwealth, or to convict him criminally without a trial by jury, or his own voluntary confession in open court, or to impose excessive fines, or to break open any dwelling house, store or ware house, at any other time than the day time, between the rising and the setting of the sun, nor then without a warrant from a lawful magistrate, and issued upon the oath of the party requesting the same. And also, provided, that the trial on all seizures, arising within this commonwealth, under this act shall be before the court of admiralty of this state, and from the judgement of the said court, either party shall be allowed an appeal to the court of appeals of this state, before whom a trial shall in all cases be final; and that in no case the forfeiture shall exceed the goods seized and the vessel in which the said goods may be imported.

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[13] *STATE of NORTH-CAROLINA.*

An Act vesting a Power in the United States in Congress Assembled, to levy a Duty on Foreign Merchandize, for the Use of the United State.

WHEREAS by a resolve of the United States in Congress Assembled of the eighteenth of April, one thousand seven hundred and eighty-three, it is recommended to the several states as indispensably necessary to the restoration of public credit, and to the punctual and honorable discharge of the public debts, to invest the United States in Congress assembled with a power to levy for the use of the United States, certain duties herein after mentioned, upon goods imported into the said states, from any foreign port, island or plantation, and the necessity of complying with this recommendation being evident.

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Be it therefore enacted by the general assembly of the state of North Carolina, and it is hereby enacted by the authority of the same, that the United States in Congress assembled shall be, and they are hereby authorised and impowered to levy for the use of the United States, the following duties upon goods imported into this state, from any foreign port, island or plantation, Upon all rum of Jamaica proof, per gallon, four ninetieths of a dollar. Upon all other spirituous liquours per gallon, three ninetieths of a dollar. Upon Madeira wine per gallon, twelve ninetieths of a dollar. Upon all other wines per gallon, six ninetieths of a dollar. Upon common bohea tea, per pound, six ninetieths of a dollar. Upon all other teas per pound, twenty-four ninetieths of a dollar. Upon pepper per pound, three ninetieths of a dollar. Upon brown sugar per pound, one half ninetieth of a dollar. Upon loaf sugar per pound, two ninetieths of a dollar. Upon all other sugars per pound, one ninetieth of a dollar. Upon molasses per gallon, one ninetieth of a dollar. Upon cocoa and coffee, per pound, one ninetieth of a dollar.

Upon all other goods, a duty of five per centum ad valorem at the time and place of importation.

Provided always that none of the said duties shall be applied to any other purpose than the discharge of the principal or interest of the debt contracted on the faith of the United States, for supporting the war, nor be continued for a longer term than twenty-five years, and provided also, that the collectors of the said duties shall be appointed by this state, but when appointed, shall be amenable to and removeable by the United States in Congress assembled.

And be it further enacted by the authority aforesaid, that in case the legislative or executive power of this state shall not have previously appointed collectors of the said duties, or shall not appoint such collectors and every of them within one month after notice shall be given by Congress for that purpose, or shall fail to make such appointment, upon any vacancy by death, resignation or removal from office, the United States in Congress assembled shall and may appoint collectors or a collector of the said duties as the case may require;

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provided always that the person or persons so to be appointed, be a citizen or citizens of this state.

And be it enacted by the authority aforesaid, that the United States in Congress assembled shall have, and they are hereby invested with full power and authority to levy and collect the said duties under such regulations as they shall direct, provided that such regulations shall not subject any person to be carried out of this state, nor to be tried in any other manner than the laws and constitution direct, nor empower any collector to break open any house or store or any other place in which customable goods, which have not paid duty are suspected to be concealed with an intention to avoid the payment of the same, unless such collectors shall make oath before some magistrate of the county where such goods are supposed to be concealed, in writing, subscribed by the party making such oath, that he has good and sufficient reason to believe that such goods are so concealed and with such design, whereupon the said justice shall grant his warrant for breaking and entering such house to a constable or other executive officer, who in the execution of the said warrant shall be attended by two freeholders and the said justice, and provided also, that the trials on all seizures, made in virtue of the regulations to be made by Congress for the collection of the said duties shall be in and before some court of record in this state having cognizance thereof.

And be it enacted by the authority aforesaid, That no collector to be appointed for the collection of the said duties shall be eligible to a seat in the general assembly of this state, or hold any place of profit in this state or any of the United States, the collection of such duties as are or may be imposed on imposts for the use of this state only excepted, nor shall be an importer, or any any wise concerned or interested directly or indirectly in carrying on any trade or commerce in any of the articles on which duties are by this act imposed.

And be it further enacted by the authority aforesaid, That every of the collectors appointed for carrying the purposes of this act into effect, shall before entering on the duties of

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his office take the following oath: **I, A.B.** do solemnly swear (or affirm, as the case may be) that I will not, directly or indirectly, in my own name or in the name of any person or persons, carry on or be concerned in interest in carrying on any trade or commerce in any of the articles on which duties are imposed by an act, entitled, "an act for vesting a power in the United States in Congress assembled, to levy a duty on foreign merchandize for the use of the United States," during my continuance in office; which oath shall be taken before any justice of the peace in the county wherein such collectors respectively reside. F

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[14] Be it further enacted by the authority aforesaid, That this act shall not be in force, nor have effect until all the states in the union shall have invested the United States in Congress assembled, with the same or similar powers and authorities as are before mentioned, which unanimous accession however shall be considered as forming a mutual compact among all the states, for and during the term of twenty-five years and shall be revocable only on the part of this state by the concurrence of the whole, or a majority of the United States in Congress assembled.

STATE of SOUTH-CAROLINA.

An Act for investing the United states in Congress Assembled, with a Power to levy for the Use of the United States, certain Duties upon Goods imported into this State, from any foreign Port, Island or Plantation.

WHEREAS the safety, honor and interest of the United States of America, requires that adequate funds be provided for the regular and punctual payment of the interest annually accruing on, and for discharging in a reasonable time the principal of the debt contracted for the support of the late war, so that full and complete justice may be done to creditors, by whose personal services, and pecuniary aid, under the blessing of divine providence, the freedom and independence of these states have been happily established.

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And whereas, the investing Congress with the power required by their resolve of the eighteenth day of April last, to levy the duties therein mentioned, will effectually restore and support public credit, and discharge the public debt; and it appears to be the most just reasonable and eligible mode that can be devised for that purpose:

Be it therefore enacted by the honorable the senate, and the house of representatives, met in general assembly, and by the authority of the same, That there be, and there hereby is granted to the United States in Congress assembled, power to levy within this state, for the use of the United States, the following duties upon goods imported into this state from any foreign port, island or plantation; that is to say, Upon all rum of Jamaica proof, per gallon, four ninetieths of a dollar; and Upon all other spirituous liquours, three ninetieths of a dollar per gallon. Upon every gallon of Madeira wine, twelve ninetieths of a dollar. Upon every gallon of all other wines, six ninetieths of a dollar. Upon every pound of common bohea tea, six ninetieths of a dollar. Upon every pound of other india tea, twenty-four ninetieths of a dollar. Upon every pound of pepper, three ninetieths of a dollar. Upon every pound of brown sugar, half a ninetieth, Upon every pound of loaf sugar, two ninetieths of a dollar. Upon every pound of all other sugars, one ninetieth of a dollar. Upon every gallon of molasses, one ninetieth of a dollar. Upon every pound of cocoa and coffee, one ninetieth of a dollar.

And upon all other goods, a duty of five per centum ad valorem, at the time and place of importation; to be collected under such regulations as the United States in Congress assembled shall direct.

Provided that such regulations do not extend so far as to subject any citizen of this state to be carried out of the same for trial, or to compel him to answer to any action without the state, or to deprive him of a trial according to the constitution and laws of this state or to convict him criminally without a trial by jury, or his own voluntary consession in open court, or to impose excessive fines, or to inflict punishments which are either cruel or unusual in this state, or to break open any dwelling house, store or warehouse, at any other than

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the day time, and between the rising and setting of the sun, or then without a warrant from a lawful magistrate, and issued upon the oath of the party requesting the same: and also provided that the trial on all seizures and questions under this act shall be before the court of common please, or one of the circuit courts of this state; and that a forfeiture shall not in any case exceed the goods seized, and the vessel in which such goods may be imported, with her cargo, or the value of such goods and vessel: and provide also, that the collectors of the said duties shall be appointed by the general assembly of this state, or during their recess by the governor, with the advice of the privy council; which said collectors shall be citizens of the same; and no person shall proceed to execute the office of collector who holds any office of trust or profit, either in this or any other of the United States, nor be directly or indirectly concerned in trade; and the said collectors shall be obliged, whenever required by the legislature, to produce their books or a fair copy of them, for their inspection; and which collectors when so appointed, shall be amenable to, and removable by the United States in Congress assembled alone: and in case of death, resignation or removal of any collector a successor shall be appointed within thirty days after the United States in Congress assembled shall give notice for that purpose, by the general assembly if fitting, and if not, by the governor, with the advice of the privy council. And if in any case the general assembly, and the governor and council, shall neglect to supply a vacancy occasioned aforesaid, within the term of thirty days after notice as aforesaid, power is hereby given to the United States in Congress assembled, to supply and fill the same with some citizen of this state, but which citizen shall not proceed to execute the office of collector if he hold any place of trust and profit 15 [15] either in this or any other of the United States, nor until he hath taken the following oath, viz. **I, A.B.** do solemnly swear or affirm (as the case may be) that I will not directly or indirectly in my own name, or in the name of any person or persons, carry on, or be concerned in interest in carrying on any trade or commerce during my continuance in office; so help me God: which oath the governor or commander in chief for the time being, is hereby authorized and directed to administer: Provided also, that none of the said duties shall be applied to any other purpose than the discharge of the interest or principal of the debts contracted on

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the faith of the United States for supporting the late war; and that an annual account of the proceeds, and application of the aforesaid revenues, shall be made out and transmitted to this state, distinguishing the proceeds of each of the specified articles, and the amount of the whole revenue received from each state, together with the allowances made to the several officers employed in the collection of the said revenue.

And be it further enacted by the authority aforesaid, That this act shall be in force, and begin to operate as soon as the United States in Congress shall notify to the general assembly of this state, or to the governor or commander in chief during their recess, that all the other states in the confederation have passed acts vesting the United States, in Congress assembled, with power to levy in the respective states like duties, to be appropriated in like manner, and for the space of twenty-five years, and that it shall continue in force from that time for the space of twenty-five years, in the nature of a grant sacred and irrevocable by any one or more of them without the concurrence of the whole, or a majority of the United States in Congress assembled; Provided likewise, that the monies arising from the said revenue, and other monies that may be appropriated for the like purposes, shall not be sufficient to discharge the said principal debt and interest, before the said term of twenty-five years is expired; Provided also, that nothing herein contained shall extend, or be construed to extend, to give the United States in Congress assembled, a power to impose, or levy any duty on negroes, or other slaves imported into this state.

And be it further enacted by the authority aforesaid, That an act passed on the thirteenth day of August, in the year of our lord one thousand seven hundred and eighty-three, entitled, An act to impose certain duties on goods to be imported into this state," be, and is hereby declared to be repealed.

STATE of GEORGIA.

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An Act investing the United States in Congress Assembled with a Power to Levy for the Use of the United States certain Duties upon Goods imported into this State, from any foreign Port, Island or Plantation.

WHEREAS the safety, honor and interest of the United States of America, require that adequate funds be provided for the regular and punctual payment of the interest annually accruing on, and for discharging in a reasonable time the principal of the debt contracted for the support of the late war, so that full and complete justice may be done to creditors by whose personal service and pecuniary aid under the blessings of divine providence, the freedom and independence of these states have been happily established. And whereas, investing Congress with the powers required by their resolve of the 18th day of April one thousand seven hundred and eighty-three, to levy the duties therein mentioned, will in all probability restore and support public credit, and discharge the public debt, and it appears to be the most just, reasonable and eligible mode that can be devised for that purpose, Be it therefore enacted by the representatives of the freemen of the state of Georgia, in general assembly met, and by the authority of the same, that there be, and there hereby is granted to the United States in Congress assembled power to levy within this state, for the use of the United States, the following duties upon goods imported into this state, from any foreign port, island or plantation, that is to say, Upon all rum of Jamaica proof, per gallon, four ninetieths of a dollar. Upon all other spirituous liquours, three ninetieths of a dollar per gallon. Upon every gallon of Madeira wine, twelve ninetieths of a dollar. Upon every gallon of all other wines, six ninetieths of a dollar. Upon every pound of common bohea tea, six ninetieths of a dollar. Upon every pound of other india tea, twenty-four ninetieths of a dollar. Upon every pound of pepper, three ninetieths of a dollar. Upon every pound of brown sugar, half a ninetieth of a dollar. Upon every pound of loaf sugar, two ninetieths of a dollar. Upon every pound of all other sugars, one ninetieth of a dollar. Upon every gallon of molasses, one ninetieth of a dollar. Upon every pound of cocoa and coffee, one ninetieth of a dollar.

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And upon all other goods, a duty of five per centum ad valorem, at the time and place of importation; to be collected under such regulations as the United States in Congress assembled shall direct.

Provided that such regulations do not extend so far as to subject any citizen of this state to be carried out of the same for trial, or to compel him to answer to any action without the state, or to deprive him of a trial according to the constitution and laws of this state or to convict him G

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[16] criminally without a trial by jury, or his own voluntary confession in open court, or to impose excessive fines, or to inflict punishments which are either cruel or unusual in this state, or to break open any dwelling house, store or warehouse, at any other than the day time, and between the rising and setting of the sun, or then without a warrant from a lawful magistrate, and issued upon the oath of the party requesting the same: and also provided that the trial on all seizures and questions under this act shall be before the superior court in this state; and that a forfeiture shall not in any case exceed the goods seized, and the vessel in which such goods may be imported, with her cargo, or the value of such goods and vessel: and provided also, that the collectors of the said duties shall be appointed by the general assembly of this state, or during their recess by the governor, with the advice of the executive council; which said collectors shall be citizens of the same; and no person shall proceed to execute the office of collector who holds any office of trust or profit, either in this or any other of the United States, nor be directly or indirectly concerned in trade; and the said collectors shall be obliged to render in a quarterly return to the treasury of this state of all monies so received by them for duties by virtue of this act, and whenever required by the legislature, to produce their books or a fair copy of them, for their inspection; and which collectors when so appointed, shall be amenable to, and removable by the United States in Congress assembled alone: and in case of death, resignation or removal of any collector a successor shall be appointed within thirty days

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after the United States in Congress assembled shall give notice for that purpose, by the general assembly if fitting, and if not, by the governor, with the advice of the executive council. And if in any case the general assembly, and the governor and council, shall neglect to supply a vacancy occasioned as aforesaid, within the term of thirty days after notice as aforesaid, power is hereby given to the United States in Congress assembled, to supply and fill the same with some citizen of this state, but which citizen shall not proceed to execute the office of collector if he hold any place of trust and profit either in this or any other of the United States, nor until he hath taken the following oath, viz. **I, A.B.** do solemnly swear or affirm (as the case may be) that I will not directly or indirectly in my own name, or in the name of any person or persons carry on or be concerned in interest in carrying on any trade or commerce, during my continuance in office, so help me God, which oath the governor or commander in chief for the time being, is hereby authorized and directed to administer: Provided also, that none of the said duties shall be applied to any other purpose than the discharge of the interest or principal of the debts contracted on the faith of the United States for supporting the late war; and that an annual account of the proceeds, and application of the aforesaid revenues, shall be made out and transmitted to this state, distinguishing the proceeds of each of the specified articles, and the amount of the whole revenue received from each state, together with the allowances made to the several officers, employed in the collection of the said revenue.

And be it further enacted by the authority aforesaid, That this act shall be in force, and begin to operate as soon as the United States in Congress assembled, shall notify to the general assembly of this state, or to the governor or commander in chief during their recess, that all the other states in the confederation have passed acts, vesting the United States, in Congress assembled with power to levy, in the respective states, like duties to be appropriated in like manner, and for the space of twenty-five years, unless this state shall make actual payment of their quota of the principal and interest of the federal debt contracted on the faith of the United States for supporting the late war, previous to that period, and also that Congress shall take the most effectual measures in their power to

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ascertain the quota of this state agreeably to the confederation, within seven years; and that it shall continue in force from that time for the space of twenty five years, (except such quota be paid as aforesaid) in the nature of a grant, sacred and irrevocable by any one or more of them, without the concurrence of the whole or a majority of the United States in Congress assembled—Provided also, that the monies arising from the said revenue, and other monies that may be appropriated for the like purposes, shall not be sufficient to discharge the said principal debt and interest before the said term of twenty five years is expired: —Provided also, that nothing herein contained shall extend or be construed to extend to give the United States in Congress assembled a power to impose or levy any duty on negroes or other slaves imported into this state

And be it further enacted by the authority aforesaid, That when and as soon as this act, agreeable to the terms and provisoes before mentioned, shall begin to operate in this state, that then an act, entitled, “an act for regulating the trade, laying duties upon all wares, goods, liquors and merchandize and negroes imported into this state; also an impost on the tonnage of shipping and for other purposes therein mentioned,” shall be, and the same is hereby declared from that period to be repealed in all and every part except so much thereof as respects the laying on an recovering a tax or duty on negroes imported into this state, and also so much as relates to the tonnage on shipping arriving in the different ports of this state, which is no wise to be affected by such operation.